

County Council Of Howard County, Maryland

2020 Legislative Session


Legislative Day No. 3

Resolution No. 36 -2020

Introduced by: The Chairperson at the request of the County Executive
and cosponsored by David Yungmann

A RESOLUTION amending the purchase price formula used to determine the price that Howard County pays when purchasing development rights under the Agricultural Land Preservation Program; and specifying that the purchase price formula shall be effective upon passage of the Resolution and shall remain in effect until changed or repealed by Resolution of the County Council.

Introduced and read first time March 2, 2020.

By order 
Diane Schwartz Jones, Administrator

Read for a second time at a public hearing on June 15, 2020.

By order 
Diane Schwartz Jones, Administrator

This Resolution was read the third time and was Adopted , Adopted with amendments , Failed , Withdrawn , by the County Council
on July 6, 2020.

Certified By 
Diane Schwartz Jones, Administrator

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; ~~Strike-out~~ indicates material deleted by amendment; Underlining indicates material added by amendment

1 **WHEREAS**, Section 15.505 of the Howard County Code requires that the County
2 Council adopt the purchase price formula used to calculate the price per acre the County pays
3 when it purchases development rights on eligible land through the Agricultural Land
4 Preservation Program; and

5
6 **WHEREAS**, the purchase price formula was last revised by the passage of Council
7 Resolution No. 23-2013; and

8
9 **WHEREAS**, the Howard County Agricultural Preservation Board (APB) has proposed
10 amendments to the purchase price formula and the County Executive has reviewed and supports
11 the proposed amendments, as shown in the attached Exhibit A; and

12
13 **WHEREAS**, the proposed amendment changes how points will be assigned for parcel
14 size and soil capability and productivity; and

15
16 **WHEREAS**, the proposed amendment also better reflects the ongoing stewardship and
17 implementation of the Soil Conservation and Water Quality Plan, increases the points awarded
18 for parcels that are adjacent to preserved land, amends the distribution of points for the
19 concentration of preserved lands, removes the preference for parcels located in the RC Zoning
20 District, amends the points awarded when a certain percentage of a property is in agricultural
21 use, removes points for road frontage and reinstates optional points previously awarded by the
22 Agricultural Preservation Board; and

23
24 **WHEREAS**, the County Council has reviewed the amended purchase price formula and
25 has determined that its adoption is in the best interest of the County.

26
27 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
28 Maryland, this 6th day of July, 2020, that the County Council amends the
29 purchase price formula for the purchase of development rights on eligible land through the
30 Agricultural Land Preservation Program, in accordance with Exhibit A as attached to this
31 Resolution.

1

2 **AND BE IT FURTHER RESOLVED**, that the purchase price formula shall be effective
3 upon passage of this Resolution and shall continue in effect until changed or repealed by
4 Resolution of the County Council.

[[2013- PRICE FORMULA WORKSHEET]]
2020 APB APPROVED PRICE FORMULA WORKSHEET

Owner

Tax Map Parcel(s) Acres 0

Farm Address

[[1) Parcel Size - Maximum 200 points
 1 point per acre ____ points]]

- 1) PARCEL SIZE RELATIVE TO AVERAGE ACREAGE OF REMAINING UNCOMMITTED LAND (40 ACRES) - MAXIMUM 150 POINTS
- | | |
|------------------------|------------|
| 40 ACRES OR MORE | 150 POINTS |
| 35 ACRES TO 39.9 ACRES | 125 POINTS |
| 30 ACRES TO 34.9 ACRES | 100 POINTS |
| 25 ACRES TO 29.9 ACRES | 75 POINTS |
| 20 ACRES TO 24.9 ACRES | 50 POINTS |

[[2) Soil Capability - Maximum 100 points

Class I	____	acres x 3.0	____	points	
Class II	____	acres x 2.0	____	points	
Class III	____	acres x 1.0	____	points	
Total	____	acres	____	points	____ points]]

- 2) SOIL CAPABILITY – PERCENTAGE OF CLASS I, II AND III SOILS RELATIVE TO PROPERTY TOTAL - MAXIMUM 150 POINTS
- | | |
|--|------------|
| 90% OR GREATER CLASS I, II AND III SOILS | 150 POINTS |
| 80% TO 89% CLASS I, II AND III SOILS | 125 POINTS |
| 70% TO 79% CLASS I, II AND III SOILS | 100 POINTS |
| 60% TO 69% CLASS I, II AND III SOILS | 75 POINTS |
| LESS THAN 60% CLASS I, II AND III SOILS | 50 POINTS |

[[3) Soil Productivity - Maximum 100 points
 Land Evaluation Score x 1.0 ____ points]]

- 3) SOIL PRODUCTIVITY AS MEASURED BY LAND EVALUATION SCORE - MAXIMUM 150 POINTS
- | | |
|-------------------------------------|------------|
| 90 OR GREATER LAND EVALUATION SCORE | 150 POINTS |
| 80-89 LAND EVALUATION SCORE | 125 POINTS |
| 70-79 LAND EVALUATION SCORE | 100 POINTS |
| 60-69 LAND EVALUATION SCORE | 75 POINTS |
| LESS THAN 60 LAND EVALUATION SCORE | 50 POINTS |

- | | |
|--|-------------------------------|
| 4) Adjacency to Preserved Land - Maximum [[100]] 125 points | |
| 75 to 100% perimeter adjacent to preserved land | [[100]] 125 points |
| 50 to 74% perimeter adjacent to preserved land | [[75]] 100 points |
| 25 to 49% perimeter adjacent to preserved land | [[50]] 75 points |
| Less than 25% perimeter adjacent to preserved land | [[25]] 50 points |
| | |
| [[5]] Concentration of Preserved Lands - Maximum 100 points | |
| More than 1000 acres of preserved land within 1 mile | 100 points |
| 750-999 acres of preserved land within 1 mile | 75 points |
| 500-749 acres of preserved land within 1 mile | 50 points |
| Less than 500 acres of preserved land within 1 mile | 25 points]] |
| | |
| 5) CONCENTRATION OF PRESERVED LANDS - MAXIMUM 125 POINTS | |
| MORE THAN 600 ACRES OF PRESERVED LAND WITHIN 3/4 MILE | 125 POINTS |
| 400-599 ACRES OF PRESERVED LAND WITHIN 3/4 MILE | 100 POINTS |
| 200-399 ACRES OF PRESERVED LAND WITHIN 3/4 MILE | 75 POINTS |
| LESS THAN 200 ACRES OF PRESERVED LAND WITHIN 3/4 MILE | 50 POINTS |
| | |
| [[6]] Zoning - RC Zoning District = 100 points | |
| RC District | 100 points]] |
| | |
| [[7]] Current Land Use - Maximum 100 points | |
| 75% or more of property in agricultural use | 100 points |
| 50 to 74% of property in agricultural use | 75 points |
| 25 to 49% of property in agricultural use | 50 points |
| Less than 25% of property in agricultural use | 25 points]] |
| | |
| 7) 6) CURRENT LAND USE - MAXIMUM 150 POINTS | |
| 90% OR GREATER OF PROPERTY IN AGRICULTURAL USE | 150 POINTS |
| 80% TO 89% OF PROPERTY IN AGRICULTURAL USE | 125 POINTS |
| 70% TO 79% OF PROPERTY IN AGRICULTURAL USE | 100 POINTS |
| 60% TO 69% OF PROPERTY IN AGRICULTURAL USE | 75 POINTS |
| LESS THAN 60% OF PROPERTY IN AGRICULTURAL USE | 50 POINTS |
| | |
| [[8]] Implementation of Soil Conservation and Water Quality Plan - Maximum 100 points | |
| Current plan fully implemented | 100 points |
| Current plan not fully implemented | 75 points |
| Plan needs updating | 50 points |
| Plan not implemented or no plan on record | 0 points]] |
| | |
| 8) 7) SOIL CONSERVATION AND WATER QUALITY PLAN (SCWQP)/BEST MANAGEMENT PRACTICES (BMPs) –
MAXIMUM 100 POINTS | |

LONGSTANDING LANDOWNER RELATIONSHIP WITH SCD, AND SCWQP ON THE PROPERTY IS PREDOMINANTLY IMPLEMENTED WITH NO MAJOR RESOURCE CONCERNS

100 POINTS

LANDOWNER HAS RELATIONSHIP WITH SCD AND HAS MADE CONSIDERABLE EFFORTS TO IMPLEMENT SCWQP ON THIS PROPERTY OR ANOTHER PROPERTY, OR LANDOWNER HAS IMPLEMENTED CONSIDERABLE BMPs ON THEIR OWN

75 POINTS

NEW RELATIONSHIP WITH SCD AND HAS MADE CONSIDERABLE EFFORTS TO IMPLEMENT SCWQP ON THIS PROPERTY OR ANOTHER PROPERTY, OR LANDOWNER HAS IMPLEMENTED CONSIDERABLE BMPs ON THEIR OWN

50 POINTS

NEW SCWQP WITH NO CONSERVATION OR BMP ACTIVITY

0 POINTS

9) 8) Ownership and Operation - Maximum 50 points

Owner operated	50 points
Non-owner operated	25 points
No current operation	0 points

[[10) Road Frontage - Maximum 50 points

Lin Ft / 100 = _____	x 2.0 on scenic road	_____ points
Lin Ft / 100 = _____	x 1.0 on other road	_____ points]]

SUBTOTAL POINTS - Maximum 1,000 points

PRELIMINARY PRICE CALCULATION - Maximum \$40,000 per acre

0 points x \$40/point = 0

ADDITIONAL POINTS - Maximum ~~[[200]]~~100 points

~~[[1. Relinquishment of Parcel Division Rights, if applicable - Maximum 50 points
Number of 50+ acre parcels allowed by right at 1 per 50 acres, if over 100 acres
Number of 50+ acre parcels relinquished x 10 points per parcel]]~~

~~[[2.]]1) Relinquishment of Tenant House Rights, if applicable - Maximum 50 points
Number of tenant houses allowed by right at 1 per 25 acres
Tenant house rights relinquished x 10 points per house~~

~~[[2. Protection of Green Infrastructure Network- Maximum 100 points
See separate scoring sheet 100 points]]~~

2) OPTIONAL APB POINTS - MAXIMUM 50 POINTS MAY BE ADDED OR SUBTRACTED

TOTAL PRICE POINTS - Maximum 1000 Points 0

FINAL PRICE CALCULATION - Maximum \$40,000 per acre \$0

0 points x \$40/point = \$0.00

**2020 PRICE FORMULA WORKSHEET – OPTIONAL APB POINTS
AS APPROVED BY APB ON 1/27/20**

OWNER FARM ADDRESS	TAX MAP	PARCEL(S)	ACRES
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TOTAL OF 50 POTENTIAL POINTS CAN BE ADDED

- 1) CONTRIBUTION TO AGRICULTURAL ECONOMY – MAXIMUM 10 POINTS
 1. 5 POINTS – THE FARM HAS A SPECIALIZED OR UNIQUE OPERATION
 2. 5 POINTS – THE FARM HAS SIGNIFICANT AGRICULTURAL INFRASTRUCTURE
 3. 5 POINTS – THE FARM BUSINESS IS ACTIVE WITHIN THE LOCAL COMMUNITY BY:
 - a. PURCHASING AGRICULTURAL PRODUCTS FROM OTHER AREA FARMS
 - b. SUPPLYING AGRICULTURAL PRODUCTS TO FARMS, BUSINESSES OR INDIVIDUALS

- 2) CONTRIBUTION TO AGRICULTURAL SUSTAINABILITY – MAXIMUM 10 POINTS
 - 5 POINTS – AN EASEMENT ACQUISITION ON THIS FARM WOULD BE A NEW ADDITION TO PROPERTIES ALREADY UNDER EASEMENT BELONGING TO SAME OWNER
 - 5 POINTS – THIS IS A CENTURY FARM
 - 10 POINTS – IF THE FARM IS FOR SALE AT THE TIME OF APPLICATION, PURCHASE OF AN EASEMENT WILL ASSIST IN THE TRANSFER TO A NEW AND/OR NEXT GENERATION FARMER

- 3) GREEN INFRASTRUCTURE NETWORK (GIN)/WATER QUALITY – MAXIMUM 10 POINTS
 - 5 POINTS – FARM INCLUDES PORTIONS OF GIN HUB(S)
 - 3 POINTS - FARM INCLUDES PORTIONS OF GIN CORRIDOR(S)
 - 5 POINTS – 50' MINIMUM FORESTED RIPARIAN BUFFER WIDTH
 - 3 POINTS - 35' MINIMUM FORESTED RIPARIAN BUFFER WIDTH

- 4) HISTORIC AND SCENIC RESOURCES – MAXIMUM 10 POINTS
 - 5 POINTS – FARM INCLUDES AN HISTORIC STRUCTURE ENCUMBERED BY A MARYLAND HISTORIC TRUST EASEMENT
 - 3 POINTS – FARM INCLUDES A STRUCTURE LISTED ON THE NATIONAL, MARYLAND OR HOWARD COUNTY REGISTERS OF HISTORIC PLACES
 - 5 POINTS – FARM IS LOCATED ON THE HISTORIC NATIONAL ROAD (RT. 144)
 - 3 POINTS – FARM IS LOCATED ON A MARYLAND OR HOWARD COUNTY SCENIC ROAD

- 5) DISCRETIONARY - MAXIMUM 10 POINTS

REASON FOR ALLOCATING POINTS _____

County Council Of Howard County, Maryland

2020 Legislative Session

Legislative Day No. 3

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Introduced by: The Chairperson at the request of the County Executive
and cosponsored by David Yungmann

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Introduced and read first time March 2, 2020.

By order *Diane Schwartz Jones*
Diane Schwartz Jones, Administrator

Read for a second time at a public hearing on June 15, 2020.

By order *Diane A. Jones*
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This Resolution was read the third time and was Adopted , Adopted with amendments Failed , Withdrawn , by the County Council
on July 6, 2020.

Certified By *Diane A. Jones*
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NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; ~~Strike-out~~ indicates material deleted by amendment; Underlining indicates material added by amendment

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Resolution of the County Council.

[[2013- PRICE FORMULA WORKSHEET]]
2020 APB APPROVED PRICE FORMULA WORKSHEET

Owner

Tax Map Parcel(s) Acres 0

Farm Address

[[1) Parcel Size - Maximum 200 points
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[[2) Soil Capability - Maximum 100 points

Class I _____ acres x 3.0	_____	points
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Total _____ acres	_____	points

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Land Evaluation Score x 1.0 _____ points]]

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• 100 POINTS

LANDOWNER HAS RELATIONSHIP WITH SCD AND HAS MADE CONSIDERABLE EFFORTS TO IMPLEMENT SCWQP ON THIS PROPERTY OR ANOTHER PROPERTY, OR LANDOWNER HAS IMPLEMENTED CONSIDERABLE BMPs ON THEIR OWN 75 POINTS

NEW RELATIONSHIP WITH SCD AND HAS MADE CONSIDERABLE EFFORTS TO IMPLEMENT SCWQP ON THIS PROPERTY OR ANOTHER PROPERTY, OR LANDOWNER HAS IMPLEMENTED CONSIDERABLE BMPs ON THEIR OWN 50 POINTS

NEW SCWQP WITH NO CONSERVATION OR BMP ACTIVITY 0 POINTS

9) Ownership and Operation - Maximum 50 points

Owner operated	50 points
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No current operation	0 points

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Lin Ft / 100 = _____ x 2.0 on scenic road _____ points
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SUBTOTAL POINTS - Maximum 1,000 points

PRELIMINARY PRICE CALCULATION - Maximum \$40,000 per acre

0 points x \$40/point = 0

ADDITIONAL POINTS - Maximum [[200]]100 points

[[1. Relinquishment of Parcel Division Rights, if applicable - Maximum 50 points
Number of 50+ acre parcels allowed by right at 1 per 50 acres, if over 100 acres
Number of 50+ acre parcels relinquished x 10 points per parcel]]

[[2.]]1) Relinquishment of Tenant House Rights, if applicable - Maximum 50 points
Number of tenant houses allowed by right at 1 per 25 acres
Tenant house rights relinquished x 10 points per house.

[[2. Protection of Green Infrastructure Network- Maximum 100 points
See separate scoring sheet 100 points]]

2) OPTIONAL APB POINTS - MAXIMUM 50 POINTS MAY BE ADDED OR SUBTRACTED

TOTAL PRICE POINTS - Maximum 1000 Points 0

FINAL PRICE CALCULATION - Maximum \$40,000 per acre \$0

0 points x \$40/point = \$0.00

**2020 PRICE FORMULA WORKSHEET – OPTIONAL APB POINTS
AS APPROVED BY APB ON 1/27/20**

OWNER	TAX MAP	PARCEL(S)	ACRES
FARM ADDRESS			

TOTAL OF 50 POTENTIAL POINTS CAN BE ADDED

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 2. 5 POINTS – THE FARM HAS SIGNIFICANT AGRICULTURAL INFRASTRUCTURE
 3. 5 POINTS – THE FARM BUSINESS IS ACTIVE WITHIN THE LOCAL COMMUNITY BY:
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- 3) GREEN INFRASTRUCTURE NETWORK (GIN)/WATER QUALITY – MAXIMUM 10 POINTS
 - 5 POINTS – FARM INCLUDES PORTIONS OF GIN HUB(S)
 - 3 POINTS - FARM INCLUDES PORTIONS OF GIN CORRIDOR(S)
 - 5 POINTS – 50’ MINIMUM FORESTED RIPARIAN BUFFER WIDTH
 - 3 POINTS - 35’ MINIMUM FORESTED RIPARIAN BUFFER WIDTH

- 4) HISTORIC AND SCENIC RESOURCES – MAXIMUM 10 POINTS
 - 5 POINTS – FARM INCLUDES AN HISTORIC STRUCTURE ENCUMBERED BY A MARYLAND HISTORIC TRUST EASEMENT
 - 3 POINTS – FARM INCLUDES A STRUCTURE LISTED ON THE NATIONAL, MARYLAND OR HOWARD COUNTY REGISTERS OF HISTORIC PLACES
 - 5 POINTS – FARM IS LOCATED ON THE HISTORIC NATIONAL ROAD (RT. 144)
 - 3 POINTS – FARM IS LOCATED ON A MARYLAND OR HOWARD COUNTY SCENIC ROAD

- 5) DISCRETIONARY - MAXIMUM 10 POINTS

REASON FOR ALLOCATING POINTS _____

Amendment 1 to Council Resolution No. 36-2020

BY: The Chairperson at the request
of the County Executive

Legislative Day 10
Date: July 6, 2020

Amendment No. 1

(This amendment corrects numbering and corrects points that apply for new Soil Conservation and Water Quality Plans).

1 In the 2020 APB Approved Price Formula Worksheet, attached to the Resolution as Exhibit A:

2

3 • On page 2, before "CURRENT LAND USE – MAXIMUM 150 POINTS" strike "7)" and substitute
4 "6".

5

6 • On page 2, before "SOIL CONSERVATION AND WATER QUALITY PLAN", strike "8)" and substitute
7 "7".

8

9 • On page 3, in the line that begins "NEW RELATIONSHIP WITH SCD" strike "CONSIDERABLE" in
10 both instances.

11

12 • On page 3, strike "9)" and substitute "8".

ADOPTED July 6, 2020
PAILED _____
SIGNATURE Diana A. Jones

Amendment 1 to Council Resolution No. 36-2020

BY: The Chairperson at the request
of the County Executive

Legislative Day 10
Date: July 6, 2020

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Office of the County Auditor
Auditor's Analysis

Council Resolution No. 36-2020

Introduced: March 2, 2020

Auditor: Owen Clark

Fiscal Impact:

The passage of this resolution will have no immediate fiscal impact on the County.

However, there would be a fiscal impact in the future as new parcels are enrolled in the Agricultural Land Preservation Program (ALPP) using the new price formula worksheet. We are unable to quantify this fiscal impact as the point scoring of a parcel does not take place until or immediately before its application is submitted to the County.

Purpose:

This resolution will amend the purchase price formula that determines the price the County will pay for the development rights of a parcel under the ALPP.

Notable changes include:

- Revising nine of the existing point criteria items.
- Removing points for parcels located in the RC District or those with road frontage.
- Reinstating points to be assigned by the Agricultural Preservation Board (APB).

Other Comments:

Our office has informed the Administration that the numerical order of items on page two of the Price Formula Worksheet in Exhibit A is not sequential. The Administration indicated this will be corrected and it will consider an amendment to do so.

The Department of Planning and Zoning (DPZ) performed a point scoring comparison of six properties that are currently enrolled in the ALPP (see Table 1, attached). Five of the six properties showed an increased price per acre under the proposed Price Formula Worksheet. In total, this comparison showed an average increase in the proposed price per acre of \$3,953.

We inquired to DPZ as to what criteria will be used to distinguish between the point categories in item 8 of the proposed Price Formula Worksheet, which concerns Soil Conservation and Water Quality Plans. It referred us to the Howard Soil Conservation District (SCD) because the SCD developed this item's language and will perform its scoring. Please see their response in Attachment A.

The Agricultural Preservation Board (APB) decided to reduce the potential points awarded for parcels that protect the Green Infrastructure Network (GIN) from 100 to 10 points. Some board members believe the GIN is not relevant to farming and, consequently, were not comfortable with 100 points being available. Moving consideration of the GIN to item 3 on the APB optional points sheet was the board's compromise.

Per inquiry to DPZ, the ALPP Administrator will complete the Price Formula Worksheet with the assistance of Howard Soil Conservation District (SCD) staff. The Department of Planning and Zoning indicated this occurs during the application process, but DPZ often offers to score prior to the application as a courtesy.

Per DPZ, the 'Optional APB Points' will be assigned for every parcel that submits an ALPP application. It expects the APB to discuss and assign these points during its required public meeting for each applicant property.

The current ALPP acquisition cycle was funded in the Fiscal Year 2014 capital budget with \$50 million of transfer tax proceeds, which would be used to purchase Installment Purchase Agreements. The Administration indicated there is \$22.6 million remaining from this funding that can still be used to purchase the development rights of additional parcels.

At the State level, the Howard County Delegation has introduced **Maryland House Bill 1454**. This bill would authorize a transfer tax rate increase and require that collections attributable to an increase be distributed to the County General Fund for certain purposes. We would like to note this bill does not authorize proceeds from a transfer tax increase to be used towards the Agricultural Land Preservation Fund. However, the bill does not change the rate of transfer tax funding that had been previously recognized by the fund.

Attachment A

Based on the subjectivity of item 8 of the proposed Price Formula Worksheet, the Auditor's Office inquired to the Howard Soil Conservation District (SCD) as to how they would determine an applicant's eligibility for each point category. Please see David Plummer's (the SCD District Manager) response below:

"In regard to scoring item number 8 on the Ag Preservation evaluation worksheet, this process has been evolving recently and we are still ironing out some of the details regarding the breakdown for each category. The subjective nature of this item makes it much more difficult to evaluate than the other items on the worksheet. The SCD discussed this difficulty with the Agricultural Preservation Board (APB), and the APB indicated that they wanted applicants to receive some credit for a history of practicing good stewardship on the land. So this was the best attempt at trying to capture a farmer's commitment to sound conservation. The APB indicated that they will assist in the determination of point values based on information provided by SCD.

In general terms I believe the point values would break down as follows:

100 Points – 10+ years involvement w/SCD, 75%+ of SCWQ [Soil Conservation and Water Quality] Plan implemented. No resource concern on the farm (erosion, manure/nutrient issues, streams fenced, etc)

75 Points – less than 10 years working w/SCD, 50%+ of SCWQ Plan implemented; OR Landowner doesn't have relationship with SCD, but has implemented many practices on their own over the years

50 Points - less than 3 years working w/SCD, has been active in implementing BMPs [best management practices] in a short period of time; OR owned property for less than 3 years, but has made considerable progress in implementing BMPs

0 Points – No relationship/new landowner/new SCWQ Plan

As I mentioned, I anticipate that this will be an ongoing process in cooperation between SCD and the APB/staff to iron out each of these very subjective categories."

Table 1
Test Properties Comparison 3/2/2020

Tax Map/Parcel	Acres	Actual Points**	Price Per Acre Paid	Proposed Points**	Proposed Per Acre	Difference	
						Per Acre	Gross *
21/13	168	836	\$33,440.00	700	\$28,000.00	-\$5,440.00	-\$913,920.00
2/75	109	760	\$30,400.00	850	\$34,000.00	\$3,600.00	\$392,400.00
8/2	59	704	\$28,160.00	875	\$35,000.00	\$6,840.00	\$403,560.00
19/12	57	712	\$28,480.00	925	\$37,000.00	\$8,520.00	\$485,640.00
20/81	30	618	\$24,720.00	725	\$29,000.00	\$4,280.00	\$128,400.00
7/483	21	652	\$26,080.00	800	\$32,000.00	\$5,920.00	\$124,320.00

*This column was added by the Auditor's Office to indicate the gross change of the parcel's gross price

**For consistency, neither column includes the items under the "Additional Points" section:

- Additional Points under the current formula could result in 200 additional points, which amounts to \$8,000 per acre
- Additional Points under the proposed formula could result in 100 additional points, which amounts to \$4,000 per acre